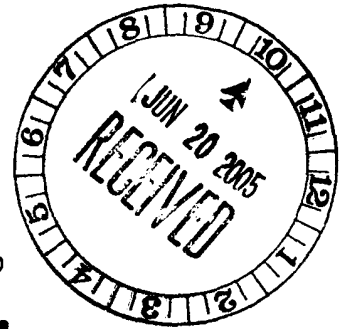




The David J. Joseph Company



RECORDATION NO. 25649 FILED

JUN 21 '05

11-24 AM

SURFACE TRANSPORTATION BOARD

June 16, 2005

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W., Suite 715
Washington, DC 20423-0006

Dear Mr. Williams;

Please find enclosed, two (2) original Memorandum of Railroad Equipment Lease Agreement dated as of June 7, 2005 between the following parties:

Lessee: EQ Northeast, Inc.
185 Industrial Road
Wrentham, MA 02093

Lessor: Joseph Leasing Ltd.
300 Pike Street
Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, five (5) railcars, involved in this transaction.

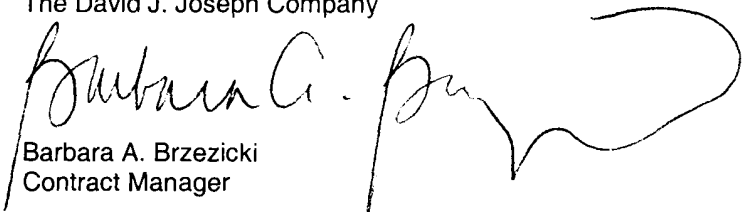
This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated June 7, 2005 related to five (5) railcars bearing reporting marks JTLX 4050 – 4064, sporadic

Please file this agreement as a primary document. The amount of \$33.00 for the filing fees for this document is enclosed. Please return one stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,

The David J. Joseph Company


Barbara A. Brzezicki
Contract Manager

Enclosures

JUN 21 '05

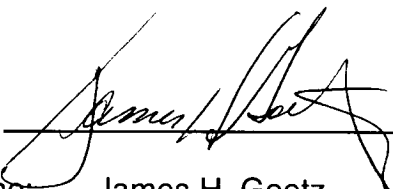
11-24 AM

**MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT SURFACE TRANSPORTATION BOARD**

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 7th day of June, 2005, is intended to evidence the lease dated as of September 22, 2004 (the "Lease"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company ("Lessor"), and **EQ NORTHEAST, INC.**, a corporation organized in the Commonwealth of Massachusetts ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the five (5) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

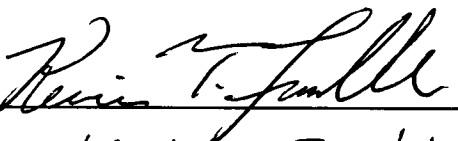
JOSEPH LEASING LTD.

By: 
Name: James H. Goetz

Title: Vice President

Date: June 7, 2005

EQ NORTHEAST, INC.

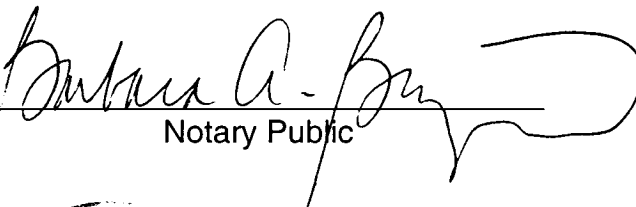
By: 
Name: KEVIN T. FRANKLIN

Title: Vice President

Date: June 9, 2005

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 7th day of June, 2005,
by James H. Goetz, Vice President of Joseph Leasing Ltd., an Ohio limited liability
company, on behalf of the company.



Notary Public

My Commission expires:

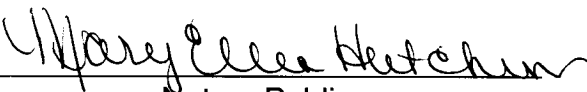
February 20, 2006



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires
February 20, 2006

STATE OF Massachusetts)
)
COUNTY OF NORFOLK) SS:

The foregoing instrument was acknowledged before me this 10th day of
JUNE, 2005, by KEVIN T FRANKLIN the VICE PRESIDENT
of **EQ NORTHEAST, INC.**, a corporation organized in the Commonwealth of
Massachusetts, on behalf of the corporation.



Notary Public

My Commission expires:

4/29/11

EXHIBIT A

To the Memorandum of Lease dated June 7, 2005, between Joseph Leasing Ltd. and EQ Northeast, Inc.

DESCRIPTION OF UNITS

Five (5) railcars bearing reporting marks:

JTLX 4050
JTLX 4057
JTLX 4062
JTLX 4063
JTLX 4064